

September 25, 1981

Mr. Arnold Henson
Senior Vice President
and General Counsel
American Brands, Inc.
245 Park Avenue
New York, New York 10167

Dear Arnold:

Let me acknowledge with thanks receipt of check
in the amount of \$70,476.00, representing the third installment
of dues for 1981 from American Brands, as requested in my
letter of September 18, 1981.

Sincerely,

W. T. Hoyt
President

WTH/lp